

Amendments to the Specification:

Please replace the paragraph on page 19, line 12, with the following redlined paragraph:

As shown in Figure 6, on the cut surface of the computer data back-up tape 1 on the side of the lower blade 7, a second projected portion 13 is further formed in the vicinity of the substantially center portion of the computer data back-up tape 1 in the thickness direction thereof and a second concave portion 14 is formed between the second ~~projected~~concave portion 13 and the magnetic recording layer 4.

Please replace the paragraph on page 19, line 18, with the following redlined paragraph:

A region located between the first ~~concave~~projected portion 11 and the second ~~concave~~projected portion 14 and including the second ~~projected~~concave portion 13 is a broken region 15 where the computer data back-up tape 1 is broken by the disk-like upper blade 6 and the disk-like lower blade 7 of the cutting unit 8 and as shown in Figure 6, an irregular raised and depressed pattern formed in the broken region is smaller than that in the first sheared region 12.

Please replace the paragraph on page 20, line 5, with the following redlined paragraph:

Therefore, if the broad magnetic tape is cut so that the ratio of the broken region 15 included in the cut surface of the computer data back-up tape 1 on the side of the lower blade 7 is increased, it is possible to decrease the irregular raised and depressed pattern formed on the cut surface of the computer data back-up tape 1 on the side of the lower blade 7. Accordingly, if the broad magnetic tape is cut so that the ratio of the broken region 15 included in the cut surface of the computer data back-up tape 1 on the side of the lower blade 7 becomes equal to or larger than a predetermined value, it is possible to prevent the projected portions of the cut surfaces from dropping off the computer data back-up tape 1 when data are to be recorded or when data are to be reproduced, even if the guide members of the data recording apparatus or the data reproducing apparatus come into contact with the projected portions of the cut surfaces of the computer data back-up tape 1 on the side of the lower blade 7.

Please replace the paragraph beginning on page 24, line 27, with the following redlined paragraph:

As shown in Figure 6, on the cut surface of the computer data back-up tape 1 on the side of the lower blade 7, a second projected portion 13 was further formed in the vicinity of the substantially center portion of the computer data back-up tape 1 in the thickness direction thereof and a second concave portion 14 was formed between the second ~~projected~~~~concave~~ portion 13 and the magnetic recording layer 4. A region between the first ~~concave~~~~projected~~ portion 11 and the second ~~concave~~~~projected~~ portion 14 and including the second ~~projected~~~~concave~~ portion 13 was a broken region 15 where the computer data back-up tape 1 was broken by the disk-like upper blade 6 and the disk-like lower blade 7 of the cutting unit 8 and an irregular raised and depressed pattern formed in the broken region was smaller than that in the first sheared region 12.

Please replace the paragraph on page 25, line 19, with the following redlined paragraph:

Table 1 shows ratios of the first sheared region 12~~±~~, the broken region 15 and the second sheared region 16 in the lower blade side cut surface of the lower blade 7 of each of the computer data back-up tapes 1 manufactured by varying the length of the region where the upper blade 6 and the lower blade 7 of the pair of the cutting units 8 overlap to vary the cutting start angle θ between the upper blade 6 and the lower blade 7 and cutting the broad magnetic tape.

Please replace the paragraph on page 26, line 3, with the following redlined paragraph:

As shown in Table 1, it was found that when the cutting start angle θ between the upper blade 6 and the lower blade 7 was varied, the ratios of the first sheared region 12~~±~~, the broken region 15 and the second sheared region 16 in the cut surface of the computer data back-up tape 1 on the side of the lower blade 7 varied and as a result, the irregular raised and depressed pattern of the cut surface of the computer data back-up tape 1 on the side of the lower blade 7 varied.